

EXHIBIT C - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
Claim: 1704 Date Filed: 01/30/2006 Docketed Total: \$874,448.21 Filing Creditor Name and Address: CAPRO LTD 155 S LIMERICK RD LIMERICK, PA 19468-1699	Claim Holder Name and Address BEAR STEARNS INVESTMENT PRODUCTS INC CO JPMORGAN CHASE BANK NA LEGAL DEPT 1 CHASE MANHATTAN PLAZA 26TH FL NEW YORK, NY 10081 <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>\$299,723.41</td> <td></td> <td>\$574,724.80</td> <td>05-44640</td> <td></td> <td></td> <td>\$857,771.97</td> </tr> <tr> <td></td> <td>\$299,723.41</td> <td></td> <td>\$574,724.80</td> <td></td> <td></td> <td></td> <td>\$857,771.97</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$299,723.41		\$574,724.80	05-44640			\$857,771.97		\$299,723.41		\$574,724.80				\$857,771.97	Allowed Total: \$857,771.97
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																			
05-44640	\$299,723.41		\$574,724.80	05-44640			\$857,771.97																			
	\$299,723.41		\$574,724.80				\$857,771.97																			
Claim: 10971 Date Filed: 07/26/2006 Docketed Total: \$332,442.44 Filing Creditor Name and Address: EATON AEROQUIP DE MEXICO SA DE CV 1111 SUPERIOR AVE CLEVELAND, OH 44114-2584	Claim Holder Name and Address EATON AEROQUIP DE MEXICO SA DE CV 1111 SUPERIOR AVE CLEVELAND, OH 44114-2584 <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$332,442.44</td> <td>05-44640</td> <td></td> <td></td> <td>\$130,456.03</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$332,442.44</td> <td></td> <td></td> <td></td> <td>\$130,456.03</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$332,442.44	05-44640			\$130,456.03				\$332,442.44				\$130,456.03	Allowed Total: \$130,456.03
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																			
05-44481			\$332,442.44	05-44640			\$130,456.03																			
			\$332,442.44				\$130,456.03																			
Claim: 6809 Date Filed: 05/25/2006 Docketed Total: \$740,224.29 Filing Creditor Name and Address: EATON CORPORATION DBA REVENUE MANAGEMENT 1 UNIVERSITY PLAZA NO 312 HACKENSACK, NJ 07601	Claim Holder Name and Address LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF EATON CORPORATION DBA REVENUE MANAGEMENT 1 UNIVERSITY PLAZA NO 312 HACKENSACK, NJ 07601 <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$740,224.29</td> <td>05-44640</td> <td></td> <td></td> <td>\$588,236.24</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$740,224.29</td> <td></td> <td></td> <td></td> <td>\$588,236.24</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$740,224.29	05-44640			\$588,236.24				\$740,224.29				\$588,236.24	Allowed Total: \$588,236.24
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																			
05-44640			\$740,224.29	05-44640			\$588,236.24																			
			\$740,224.29				\$588,236.24																			

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT C - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
Claim: 10908 Date Filed: 07/26/2006 Docketed Total: \$4,692.90 Filing Creditor Name and Address: EATON ELECTRICAL 1111 SUPERIOR AVE CLEVELAND, OH 44114-2584	Claim Holder Name and Address EATON ELECTRICAL 1111 SUPERIOR AVE CLEVELAND, OH 44114-2584 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ \$4,692.90 \$4,692.90	Allowed Total: \$672.00 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$672.00 \$672.00
Claim: 11029 Date Filed: 07/26/2006 Docketed Total: \$1,865.03 Filing Creditor Name and Address: EATON HYDRAULICS INC EATON CORPORATION 1111 SUPERIOR AVE CLEVELAND, OH 44114-2584	Claim Holder Name and Address EATON HYDRAULICS INC EATON CORPORATION 1111 SUPERIOR AVE CLEVELAND, OH 44114-2584 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ \$1,865.03 \$1,865.03	Allowed Total: \$1,865.03 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$1,865.03 \$1,865.03
Claim: 3738 Date Filed: 05/01/2006 Docketed Total: \$50,374.12 Filing Creditor Name and Address: MOLDTECH INC 1900 COMMERCE PKY LANCASTER, NY 14086	Claim Holder Name and Address MOLDTECH INC 1900 COMMERCE PKY LANCASTER, NY 14086 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ \$50,374.12 \$50,374.12	Allowed Total: \$46,544.80 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$46,544.80 \$46,544.80

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT C - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
Claim: 10411 Date Filed: 07/24/2006 Docketed Total: \$157,011.51 Filing Creditor Name and Address: PHELPS DODGE MAGNET WIRE CO ONE N CENTRAL AVE PHOENIX, AZ 85004	Claim Holder Name and Address HAIN CAPITAL HOLDINGS LLC 301 RTE 17 6TH FL RUTHERFORD, NJ 07070 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$157,011.51 \$157,011.51	Allowed Total: \$150,301.40 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$150,301.40 \$150,301.40
Claim: 1726 Date Filed: 01/31/2006 Docketed Total: \$5,849.70 Filing Creditor Name and Address: SIERRA INTERNATIONAL INC 155 SOUTH LIMERICK RD LIMERICK, PA 19468-1699	Claim Holder Name and Address BEAR STEARNS INVESTMENT PRODUCTS INC CO JPMORGAN CHASE BANK NA LEGAL DEPT 1 CHASE MANHATTAN PLAZA 26TH FL NEW YORK, NY 10081 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$629.00 _____ \$5,220.70 \$629.00 \$5,220.70	Allowed Total: \$3,333.70 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$3,333.70 \$3,333.70
Claim: 1728 Date Filed: 01/31/2006 Docketed Total: \$212,632.48 Filing Creditor Name and Address: TELEFLEX AUTOMOTIVE MANUFACTURING CORPORATION 155 S LIMERICK RD LIMERICK, PA 19468-1699	Claim Holder Name and Address BEAR STEARNS INVESTMENT PRODUCTS INC CO JPMORGAN CHASE BANK NA LEGAL DEPT 1 CHASE MANHATTAN PLAZA 26TH FL NEW YORK, NY 10081 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$64,731.84 _____ \$147,900.64 \$64,731.84 \$147,900.64	Allowed Total: \$181,558.42 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$181,558.42 \$181,558.42

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT C - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
Claim: 1703 Date Filed: 01/30/2006 Docketed Total: \$59,962.24 Filing Creditor Name and Address: TELEFLEX INCORPORATED DBA TELEFLEX MORSE 155 SOUTH LIMERICK RD LIMERICK, PA 19468-1699	Claim Holder Name and Address BEAR STEARNS INVESTMENT PRODUCTS INC CO JPMORGAN CHASE BANK NA LEGAL DEPT 1 CHASE MANHATTAN PLAZA 26TH FL NEW YORK, NY 10081	Docketed Total: \$59,962.24 Allowed Total: \$47,395.10																								
	<table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>\$27,431.68</td> <td></td> <td>\$32,530.56</td> </tr> <tr> <td></td> <td>\$27,431.68</td> <td></td> <td>\$32,530.56</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$27,431.68		\$32,530.56		\$27,431.68		\$32,530.56	<table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$47,395.10</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$47,395.10</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$47,395.10				\$47,395.10
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640	\$27,431.68		\$32,530.56																							
	\$27,431.68		\$32,530.56																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$47,395.10																							
			\$47,395.10																							
Claim: 11681 Date Filed: 07/27/2006 Docketed Total: \$2,227,147.77 Filing Creditor Name and Address: TESA AG JAMES J DECristofaro ESQ LOVELLS 590 MADISON AVE NEW YORK, NY 10022	Claim Holder Name and Address TESA AG JAMES J DECristofaro ESQ LOVELLS 590 MADISON AVE NEW YORK, NY 10022	Docketed Total: \$2,227,147.77 Allowed Total: \$1,837,259.20																								
	<table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>\$151,257.61</td> <td>UNL</td> <td>\$2,075,890.16</td> </tr> <tr> <td></td> <td>\$151,257.61</td> <td>UNL</td> <td>\$2,075,890.16</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$151,257.61	UNL	\$2,075,890.16		\$151,257.61	UNL	\$2,075,890.16	<table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$1,837,259.20</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$1,837,259.20</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,837,259.20				\$1,837,259.20
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640	\$151,257.61	UNL	\$2,075,890.16																							
	\$151,257.61	UNL	\$2,075,890.16																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$1,837,259.20																							
			\$1,837,259.20																							
Claim: 8139 Date Filed: 06/19/2006 Docketed Total: \$44,754.00 Filing Creditor Name and Address: THE BRIX GROUP INC 541 DIVISION ST CAMPBELL, CA 95008	Claim Holder Name and Address THE BRIX GROUP INC 541 DIVISION ST CAMPBELL, CA 95008	Docketed Total: \$44,754.00 Allowed Total: \$27,595.51																								
	<table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-47474</td> <td></td> <td></td> <td>\$44,754.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$44,754.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-47474			\$44,754.00				\$44,754.00	<table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-47474</td> <td></td> <td></td> <td>\$27,595.51</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$27,595.51</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-47474			\$27,595.51				\$27,595.51
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-47474			\$44,754.00																							
			\$44,754.00																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-47474			\$27,595.51																							
			\$27,595.51																							

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT C - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
<p>Claim: 16375 Date Filed: 10/19/2006 Docketed Total: \$595,386.02 Filing Creditor Name and Address: TPO DISPLAYS USA INC FKA MOBILE DISPLAY SYSTEMS KIRKPATRICK & LOCKHART NICHOLSON GRAHAM LLP 599 LEXINGTON AVE NEW YORK, NY 10022</p>	<p>Claim Holder Name and Address TPO DISPLAYS USA INC FKA MOBILE DISPLAY SYSTEMS KIRKPATRICK & LOCKHART NICHOLSON GRAHAM LLP 599 LEXINGTON AVE NEW YORK, NY 10022</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$595,386.02</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$595,386.02</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$595,386.02				\$595,386.02	<p>Allowed Total: \$413,423.52</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$413,423.52</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$413,423.52</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$413,423.52				\$413,423.52
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$595,386.02																							
			\$595,386.02																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$413,423.52																							
			\$413,423.52																							
		<p>Total Claims To Be Allowed: 13 Total Amount As Docketed: \$5,306,790.71 Total Amount As Allowed: \$4,286,412.92</p>																								

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.